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6. The Secretary laid on the table copies of the following Government Orders<sup>a</sup> :—

(i) G.O. No. 48, Development, dated 12th January 1927, recording the audit report of the Fruit Preserving Institute, Coonoor, for the year ending 31st March 1926.

(ii) G.O. No. 49, Development, dated 12th January 1927, recording the audit report of the Kerala Soap Institute, Calicut, for the quarter ending 30th June 1926.

(iii) G.O. No. 53, Development, dated 15th January 1927, passing orders on the audit report of the Russellkonda Saw Mill for the quarter ending 30th June 1926.

(iv) G.O. No. 112, Development, dated 25th January 1927, recording accounts and audit report of the Government Fisheries Cannery, Chaliyam, for the year ending 31st March 1926.

[Note.—An asterisk \* at the commencement of a speech indicates revision by the Member.]

#### IV

ACT ASSENTED TO BY HIS EXCELLENCY THE GOVERNOR-GENERAL.

\* The hon. the PRESIDENT :—“ I have to announce that the undermentioned Act which was passed by the Council received the assent of His Excellency the Governor-General on the date noted against it :— 12 noon.

The Madras Local Boards (Amendment) Act, 1926 . . . 13th January 1927.”

ELECTION TO THE SENATE OF THE ANDHRA UNIVERSITY.

\* The hon. the PRESIDENT :—“ I have to announce that the undermentioned Members were elected to the Senate of the Andhra University by the non-official Members of the Council resident in the university area :—

M.R.Ry. B. Ramachandra Reddi Ga u.  
„ G. Harisarvottama Rao Garu.”

#### VI

VOTING OF GRANTS—INSTRUCTIONS FOR GIVING NOTICE OF MOTIONS FOR REDUCTION OR OMISSION.

\* The hon. the PRESIDENT :—“ Before we proceed to the orders of the day, I should like to call the attention of hon. Members to a few points connected with the voting of grants which will commence on the 15th of this month. Under sub-rule (2) of rule 30 of the Legislative Council Rules, hon. Members will be at liberty, at that stage, to table motions for the reduction of a whole grant or for the omission or reduction of any item in a grant, but not to increase or alter the destination of a grant.

“ Motions for reduction are generally moved for effecting economies or for censuring a Member of the Government or discussing his policy.

“ Motions intended for the latter purpose are generally for token sums. Regarding them, I propose, following the practice of my predecessors in office, to insist on hon. Members mentioning in their notice of such motions, the object for which they are tabled. To prevent competition among hon. Members for precedence in respect of token motions intended for one and the same purpose, I would suggest to hon. Members that such motions may be

<sup>a</sup> Placed on the Editors' Table.



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for the reduction of a uniform sum of Rs. 100. Token motions by Leaders of Parties will be given precedence over similar motions by other Members. Token motions will be given precedence over motions for effecting economies.

“ I may also mention that motions for the reduction of an item in a grant must have reference only to that particular item and not to the whole policy of the Government on other items also.

“ For the convenience of hon. Members, blank forms of motions have been printed and are available in the office. They can be obtained by any hon. Member on application to the Assistant Secretary. It is requested that all the details required in the form will be duly filled in by hon. Members.

“ Lastly, I should like to remind hon. Members, of proviso 2 to Standing Order 53 under which motions for the omission of an item in a grant or for the reduction of a grant or an item thereof shall be received up to 3 p.m. of the third day after the close of the general discussion of the budget, i.e., up to 3 p.m. on the 8th. Although proviso 3 of that Standing Order gives me discretion to admit new motions subject to such shorter period of notice as I may think fit, it is my intention to use this discretion only in cases where motions for omission or reduction are necessitated by reason of any event occurring after the 8th March.”

#### VII PRESENTATION OF THE BUDGET FOR 1927-28.

The hon. Mr. T. E. MOIR: “ Mr. President, Sir, in placing before the Legislative Council the Budget Estimates for the financial year 1927-1928 it is my intention in accordance with established custom briefly to review in the first place our financial fortunes in 1925-1926 for which the final figures are now available, and then to set forth the position as it will stand on the 31st March 1927 so far as it is known or can be estimated on the basis of the nine months figures which are at our disposal before dealing with our anticipated resources and proposals for utilizing them in 1927-1928.

“ It will, I think, be to the greater convenience of Honourable Members if matter relevant to the Revenue accounts of these three years with which we are concerned is presented first and in consecutive form and then similarly all matter arising out of our Capital and Debt heads, their inter-relations being referred to where necessary. This is the only innovation in this year's speech introducing the Budget to which I need draw attention.

#### REVENUE ACCOUNT.

##### Accounts of the year 1925-1926.

“ 2. The Revenue account of the year 1925-1926 opened with a balance of 12 lakh. The Budget Estimate anticipated a revenue of 1,651.79 lakhs, and an expenditure of 1,622.21 lakhs increased to 1,649.13 lakhs by supplementary grants sanctioned during the year